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STATE OF MAINE
MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
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ADMINISTRATIVE & FINANCIAL SERVICES

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March 1, 2004

Dear Taxpayer:

Maine Revenue Services has recently discovered an **error** in the rates printed on the July 2003 through February 2004 Gasoline Distributor Tax Returns with respect to **Jet Fuel**.

The excise tax rate printed on the return indicates a tax rate of \$.038 per gallon. ***The correct rate is \$.034 per gallon. Please adjust your future returns accordingly to reflect the correct rate of .034.*** It is expected that corrected returns will not be available until July.

Taxpayers who reported taxes due for sales of jet fuel on returns during this period (July 2003 through February 2004) ***may be eligible to request a refund of the overcollection.*** In order to qualify for a refund, you must 1) return the tax collected in error to the original customer, 2) make a written request for a refund of the overpayment of taxes, and 3) provide a certification with that request that the tax was returned to the original customer. The request should be made to the State Tax Assessor at the above address.

Title 36, Chapter 221, §2001, "If the State Tax Assessor determines, upon written application by a taxpayer or during the course of an audit, that any tax has been paid more than once or has been erroneously or illegally collected or computed, he shall certify to the State Controller the amount collected in excess of that legally due, from whom it was collected or by whom paid, and the balance refunded to the taxpayer. But no such credit or refund may be allowed unless a written petition therefore stating the grounds upon which refund is claimed, is filed with the State Tax Assessor within 3 years of the date of the overpayment."

Please contact Laurel Dinsmore at 207-624-9745 with any questions or if you need further assistance.